

## Article - Tax - Property

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§2-210.

(a) The Department shall prepare, install, and maintain for each county a complete record of properties, with appropriate indexes and cross indexes, and a system of appraisal aids that consist of:

- (1) property description cards;
- (2) property location maps;
- (3) land classification maps;
- (4) unit value maps; and
- (5) records of:
  - (i) new construction;
  - (ii) sales;
  - (iii) building costs; and
  - (iv) private appraisals.

(b) (1) The Department shall publish instructions and directions that set forth generally the duties to be performed and the procedures to be followed in making and recording assessments.

(2) The instructions and directions shall be distributed to the governing body of each county, all assessment officers, and any official who has any duty that relates to assessments.

(c) The Director shall establish and provide all forms for notices, records, reports, and other matters that relate to the functions of supervisors and assessors.

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